

ENCINA WASTEWATER AUTHORITY

DATE: May 2024 (revised)
POSITION TITLE: Accounting Supervisor
DEPARTMENT: Finance
REPORTS TO: Director of Finance
FLSA STATUS: Exempt

POSITION SUMMARY: Under the general direction of the Director of Finance, supervises staff, assigns, reviews, and participates in the timely and accurate accounting and internal financial control duties associated with financial reporting, budget development & monitoring, accounts payable, accounts receivable, payroll, procurement, and inventory control. Exercises independent judgement on diverse and specialized accounting functions with a high level of accountability and ongoing decision-making responsibilities associated with the work. Performs related duties as assigned.

SUPERVISORY DIMENSIONS: Exercises both direct and general supervision of the Accounting staff, the Procurement Specialist, and Inventory Control Specialist

ESSENTIAL JOB DUTIES:

The duties listed below are intended only as illustrations of the various types of work that may be performed.

- Practice and promote the Authority's Mission, Vision, and Values.
- Supervise, plan, direct and coordinate work of assigned staff; establish and advise staff of performance requirements; ensure that staff follow policies and procedures; write and conduct performance evaluations; provide leadership, guidance, training, support, mentoring, and coaching for individual development and performance improvement.
- Establish systems, schedules, and methods for providing services under areas of purview, identify resource needs, review with the Director, and allocate resources accordingly
- Perform the higher level technical and complex tasks within the work unit.
- Use Enterprise Resource Planning (ERP) Tyler-Munis software to oversee and audit accounting transactions as well as maintain appropriate financial systems general ledgers.
- Develop and standardize policies, procedures, and methods to improve and continuously monitor the efficiency and effectiveness of assigned areas, service delivery methods, policies and procedures; implement approved policies and procedures in consultation with the Director.
- Research and respond to inquiries from staff, third parties, and customers regarding assigned programs and activities.
- Prepare various reports for the Board of Directors.

- Prepare month-end, quarter-end, and annual financial reports including the Annual Comprehensive Finance Report (ACFR); understand and apply current knowledge in GAAP, FASB, and GASB; coordinate with auditors on scheduled audits and special projects.
- Assist with preparation of the annual budget.
- Compile budget performance reports; work with staff and extension of staff to resolve any budget variances
- Monitor and reconcile all general ledger activities; review and approve journal entries and budget entries; perform bank reconciliations. Communicate significant developments and variances to staff.
- Conduct detailed review of Accounts Payable, Accounts Receivable and Payroll transactions and reconciliations.
- Maintain vendor files to ensure Encina maintains compliance with state and federal reporting requirements.
- Supervise, participate in and review the following:
 - Efforts for tasks associated with the annual independent audit including acting as a liaison to the independent auditors;
 - Preparation and processing of grants including reimbursement claims, expense monitoring and reconciliation, reporting including any necessary Federal 'Single Audits,' and grant closeout;
 - Reconciliation of accounts and journal entries;
 - Cash management functions such as cashflow sheet monitoring, check disbursements, EFT's and positive pay reporting;
 - Accounts receivables invoices process;
 - Preparation and recording of miscellaneous cash receipts; and
 - Payroll processing; ensure conformance with contracts and administrative policies, regulations, and FLSA; verify hours worked; verify pay increases using financial system data for current payroll period; reviews and edits documents, correct errors; and balance payroll for each pay period, and conformance with Board-approved benefits;
 - Processing and/or reviewing of payroll checks for routine and miscellaneous pays; update payroll accruals including annual and sick leave used balances; balance fiscal year end payroll to the general ledger;
 - Bi-weekly payroll cost allocations;
 - Reconciliation of bi-weekly payroll which aids in the preparation of the quarterly and annual payroll fillings related to the state DE9 and federal 941;
 - Bi-weekly reporting to California Public Employees Retirement System (CalPERS) and monitoring of employee contributions and service credits;
 - Reporting of 457 earnings for all employees;
 - Bi-weekly accounts payable process ensuring all payments are accurate and deadlines are met;
 - Processing of vendor invoices; vendor updates, vendor credit letters, account history records, invoices, requisitions, purchase orders, budget transfers and receiving documents conform to the requirements of Encina's Purchasing Policy;
 - Petty cash disbursements and reconciliation;
 - Office supply ordering process for various departments;

- Authority's purchasing, warehouse, and disposal activities.
- Prepare member agency wastewater services billings, fats oils and grease services, fertilizer sales, brewery waste, resource sharing, laboratory services, non-routine compliance, and other invoices in compliance with applicable administrative procedures.
- Prepare, file and report sales and use tax, fuel tax returns and 1099 statements, W-2's and 1095-c., and quarterly Federal and State tax returns.
- Perform other duties of a similar nature or level.

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. Reasonable accommodation will be made to enable qualified individuals with disabilities to perform the essential functions.

Specific Types of Knowledge, Skills and Physical Abilities Required For These Duties:

- Ability to supervise, train, and develop personnel and supervise assigned personnel as required.
- Ability to design and implement modern accounting practices, procedures and internal controls; maintain and ensure internal control procedures and accounting standards through a periodic and systematic review process.
- Ability to learn, interpret and apply complex federal, state, organizational and departmental policies, procedures, rules and conventions; understand and follow directions.
- Ability to work with employees and vendors in a tactful and diplomatic manner to establish and maintain cooperative working relationships.
- Excellent oral and written communication skills.
- Ability to make complex arithmetical computations; general understanding of and experience with computer uses in financial management; and, extensive involvement with financial reporting, budget development & monitoring, accounting, processing accounts payable, accounts receivable and payroll, procurement, and inventory control.
- Ability to use a personal computer for a variety of financial and reporting applications including Microsoft Office Suite and Enterprise Resource Planning Systems.
- Principles and practices of basic record keeping.
- Proper English usage, including spelling, grammar, and punctuation.

EDUCATION AND EXPERIENCE REQUIREMENT: Any combination equivalent to the education and experience that could likely provide the required knowledge and abilities is qualifying. A typical background would include: Graduation from an accredited four-year college or university with a Bachelor's degree in accounting or related discipline, and five (5) years of municipal or closely related accounting experience. At least two years of supervisory experience is desired.

LICENSE REQUIREMENT: Possession of a valid California Class C Driver's License and ability to be insured under the Authority's automobile insurance coverage. Certified Public Accountant is preferred

Note: Failure to maintain a valid California Driver's License constitutes cause for termination.

CONFIDENTIALITY STATEMENT: This position requires access to documents and/or records that may be considered confidential. Material of this nature must be handled appropriately to maintain its confidential nature. Failure to maintain the confidential nature of appropriately classified material may result in disciplinary action up to and including termination.

PHYSICAL AND MENTAL DEMANDS:

Physical Demands

While performing the duties of this position, an employee is regularly required to sit, stand and walk; talk or hear, in person, in meetings, and by telephone; use hands to finger, handle, feel or operate standard office equipment. Specific vision abilities required by this job include close and distance vision and the ability to adjust focus.

Employee must be able to take actions that will protect his/her own safety and the safety of others in a dynamic, changing and inherently dangerous work environment. Employee must have ability to accurately perceive and avoid potentially hazardous changes in elevation, overhead risks, and automatically starting equipment in the work environment, as well as the ability to detect by smell the presence of hazardous chemicals, compounds and gases.

Mental Demands

While performing the duties of this position, the employee is regularly required to use written and oral communication skills; read and interpret complex data, information and documents; analyze and solve problems; observe and interpret people and situations; use math and mathematical reasoning; learn and apply new information or skills; perform highly detailed work on multiple, concurrent tasks with constant interruptions; work under intensive deadlines and interact with other managers, board members, government officials, regulators, employees, and the public.

WORK ENVIRONMENT: The employee normally works in an office environment typical for a regional wastewater treatment and disposal enterprise. Noise levels are usually low to moderate.

QUALIFICATIONS: Possession of a good driving record; ability to be insured by the Authority's insurance carrier; ability to read, write, speak and comprehend English; ability to pass post-offer physical examination that is job-related and consistent with business necessity.

RIGHT TO WORK REQUIREMENT: Must be a United States citizen or possess qualified alien status. Documentation of eligibility to work in U.S. will be required as a condition of employment.

The Encina Wastewater Authority does not discriminate against any applicant for employment on the basis of age, race, color, sex, ancestry, national origin, pregnancy, marital status, sexual orientation, sexual identity, religion, military status, medical condition, mental disability, or physical disability.

The list of essential job duties contained in this job description is not exhaustive and may be supplemented as necessary. This position performs other related duties as assigned, some of which may become essential to the position.

Any offer of employment for this position is contingent upon receipt of acceptable results from a background investigation.